in the Appropriation Accounts of the Government. The following procedure is laid down in this regard for the guidance of Heads of Departments and Local Administrations :—

(i) The statements should show the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them otherwise than by Law or Rule having the force of Law. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

(ii) Subject to any general or special order issued by Government, individual remissions below Rs. 100 need not be included in the statements.

(iii) The statements for the year 1951-52 may be prepared on these lines and forwarded to the Accountant-General, Mysore, before the 15th November 1952. The statements for the succeeding years should be arranged to be sent to the Audit Office before the 1st June of the next financial year.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Regulates the grant of High Price and Dearness Allowance on tenures held prior to 1st April 1952.

OFFICIAL MEMORANDUM.

ORDER NO. FL. (B) 9231-330—C.R. 8-52-4, DATED BANGALORE, THE 7TH NOVEMBER 1952.

Prior to the amendment of the rules in the Mysore Service Regulations as per Government Order No. Fl. (B) 6194-6274—C. R. 3-51-2, dated the 10th March 1952, the rates of High Price Allowance were being calculated on the basis of temporary, *sub pro tem* and provisionally permanent pay in respect of officers drawing above Rs. 150.

In regard to the grant of High Price Allowance, the allowance is to be based after 1st April 1952 only on the permanent and provisionally permanent pay of the officers. Officers drawing higher rates of High Price Allowance prior to 1st April 1952 based on the tenures then existing (including *sub pro tem*) may, however, be allowed to draw the higher rates of High Price Allowance they were drawing prior to 1st April 1952 in whatever tenure they may be fixed after 1st April 1952.

In respect of Dearness Allowance the rules in force prior to 1st April 1952 will continue.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Directs verification of the Dates of Birth of Gazetted Officers by the Heads of Departments.

CIRCULAR.

ORDER NO. FL. (B). 9352-451—C.R. 40-52-2, DATED BANGALORE, THE 7TH NOVEMBER 1952.

According to note 1 of paragraph 27 (*a*) of the Annexure to the Mysore Civil Account Code, Volume I, in the case of Gazetted Officers the evidence of date of birth should be furnished to the Comptroller (now the Accountant-General, Mysore).

In the new set up as the Accountant-General is not required to undertake the work of verification of the documentary evidence in support of the date of birth of a Gazetted Officer, Note 1 of paragraph 27 (*a*) of the Annexure to the Mysore Civil Account Code, Volume I, is deleted.

In future, the work of verification of the dates of birth of Gazetted Officers also may be done by the Heads of Departments, and for purposes of audit, it is sufficient that the dates of birth of officers directly recruited to the State Services are communicated to the Accountant-General, Mysore, by Government in the Administrative Department concerned.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Issues revised procedure of Accounting of Establishment Charges of the Public Works Department in the Works Account.

READ—

Letter No. 343— WM-GC.,dated the 1st August 1952, from the Accountant-General, Mysore, Bangalore, suggesting, for reasons furnished, revised procedure of Accounting of Establishment charges of Public Works Department in the Works Account.

2. Un-official Note No. 290, dated the 26th September 1952, from the Chief Engineer of Mysore, Bangalore, furnishing his views on the proposal.

ORDER NO. FL. (B) 9604-7—C.R. 41-52-2, DATED BANGALORE, THE 17TH NOVEMBER 1952.

Charges for Establishment of Public Works Department paid in treasuries are to be accounted for in the Audit Office directly under the minor head "Establishment" of the Public Works service heads concerned and should not, therefore, enter the Divisional Accounts These Establishment Charges are apportioned in the Audit Office at the end of the year among the several major heads as laid down in paragraph 512 of the Mysore Public Works Account Code.

2. The Accountant-General points out that, in actual practice, Establishment Charges are being provided for under Works Estimates in several cases, contrary to rules and that in such cases the Establishment Charges are, in the first instance, debited to the Remittance Head "S. Remittances—P.W. Remittances—(iii) Other Remittances—(b) Items Adjustable by P.W.D." which are subsequently cleared by debit to the works concerned in the Divisional Accounts on advices sent from the Audit Office. He states that this procedure of adjusting the Establishment Charges to Works Estimates involves great delay and consequently results in heavy balances outstanding under the head "Items Adjustable by P.W.D." The Accountant-General, therefore, recommends the adoption of the procedure indicated in Articles 38 to 42 of Government of India Account Code, Volume III, which is the procedure obtaining in Part "A" States.

3. After consideration of the facts, it is directed that the following procedure laid down in Articles 38 to 42 of the Government of India Account Code, Volume III, be adopted from the year 1952-53:—

"I. Charges on account of general services, like Establishment and Tools and Plant, should be classified in the accounts under the appropriate sub-head under the minor heads 'Establishment' and 'Tools and Plant' as the case may be, of the major head under which the division is classified for the purpose and, save as provided hereafter, no attempt should be made ordinarily to include in the cost of an individual work or another major head of expenditure any portion of expenditure on account of those services.